



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WASHBURN WATER AND SEWER UTILITY

Principal Office: WASHINGTON AVENUE  
WASHBURN, WI 54891

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WASHBURN WATER AND SEWER UTILITY**Utility Address:** WASHINGTON AVENUE  
WASHBURN, WI 54891**When was utility organized?** 8/1/1934**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** VICKI E SWANSON**Title:** CITY CLERK TREASURER**Office Address:**CITY OF WASHBURN  
WASHBURN, WI 54891**Telephone:** (715) 373 - 6160**Fax Number:** (715) 373 - 6148**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR MARK A VAN VLACK CPA**Title:****Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.  
306 W 3RD ST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** MVANVLACK@NCIS.NET

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR ROBERT FIEGLE**Title:****Office Address:**1615 MAPLE LANE  
ASHLAND, WI 54806**Telephone:** (715) 682 - 4563**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR MARK A VAN VLACK CPA**Title:****Office Address:** MAITLAND, SINGLER & VAN VLACK,S.C.  
306 W 3RD ST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** MVANVLACK@NCIS.NET**Date of most recent audit report:** 4/27/2000**Period covered by most recent audit:** 12/31/99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL SCRENOCK**Title:** CITY ADMINISTRATOR**Office Address:**WASHINGTON AVENUE  
WASHBURN, WI 54891**Telephone:** (715) 373 - 6160**Fax Number:** (715) 373 - 6148**E-mail Address:**

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**Name of utility commission/committee:** WATER AND SEWER UTILITY COMMITTEE

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**Names of members of utility commission/committee:**MR MARC CHRISTIANSEN  
MR JAMES DIBBELL  
MR DON EKSTROM  
MR BOB FIEGLE, PRESIDENT  
MR PETER PAPPAS

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	157,801	154,703	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	121,139	100,744	<b>2</b>
Depreciation Expense (403)	23,291	19,907	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	32,361	31,336	<b>5</b>
<b>Total Operating Expenses</b>	<b>176,791</b>	<b>151,987</b>	
<b>Net Operating Income</b>	<b>(18,990)</b>	<b>2,716</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(18,990)</b>	<b>2,716</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	20,299	17,115	<b>9</b>
Miscellaneous Nonoperating Income (421)	52,846	62,170	<b>10</b>
<b>Total Other Income</b>	<b>73,145</b>	<b>79,285</b>	
<b>Total Income</b>	<b>54,155</b>	<b>82,001</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>54,155</b>	<b>82,001</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	117,724	119,686	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	7,142	2,783	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>124,866</b>	<b>122,469</b>	
<b>Net Income</b>	<b>(70,711)</b>	<b>(40,468)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	203,708	244,176	<b>19</b>
Balance Transferred from Income (433)	(70,711)	(40,468)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>132,997</b>	<b>203,708</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
TEMPORARY INVESTMENTS	17,973	4
CONTRIBUTIONS RECEIVABLE	2,326	5
<b>Total (Acct. 419):</b>	20,299	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER	52,846	6
<b>Total (Acct. 421):</b>	52,846	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	157,801	0	0	0	<b>157,801</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>157,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157,801</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,145,102	992,987	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	386,137	363,271	<b>2</b>
<b>Net Utility Plant</b>	<b>758,965</b>	<b>629,716</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	5,106,311	5,014,488	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	620,476	505,877	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,485,835</b>	<b>4,508,611</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	58,816	27,776	<b>6</b>
Special Funds (125)	173,330	138,362	<b>7</b>
<b>Total Other Property and Investments</b>	<b>4,717,981</b>	<b>4,674,749</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	26,490	865	<b>8</b>
Temporary Cash Investments (132)	151,564	133,937	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	41,609	40,086	<b>11</b>
Other Accounts Receivable (143)	90,744	83,495	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	22,995	18,370	<b>14</b>
Materials and Supplies (150)	19,928	19,485	<b>15</b>
Prepayments (165)	3,800	1,900	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>357,130</b>	<b>298,138</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,834,076</b>	<b>5,602,603</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,264,190	1,264,190	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	132,997	203,708	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,397,187</b>	<b>1,467,898</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,583,400	2,612,100	<b>24</b>
Advances from Municipality (223)	294,680	63,291	<b>25</b>
Other long-Term Debt (224)	0	13,317	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,878,080</b>	<b>2,688,708</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	19,405	6,436	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	27,673	27,623	<b>31</b>
Interest Accrued (237)	26,196	21,959	<b>32</b>
Other Current and Accrued Liabilities (238)	0	1,855	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>73,274</b>	<b>57,873</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,485,535	1,388,124	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,834,076</b>	<b>5,602,603</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,142,780	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0				<b>2</b>
Utility Plant in Process of Reclassification (392)	0				<b>3</b>
Utility Plant Leased to Others (393)	0				<b>4</b>
Property Held for Future Use (394)	0				<b>5</b>
Construction Work in Progress (395)	2,322				<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)	0				<b>8</b>
<b>Total Utility Plant</b>	<b>1,145,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	386,137	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>386,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>758,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	363,271				<b>363,271</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,291				<b>23,291</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,050				<b>1,050</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>24,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,341</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,475				<b>1,475</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,475</b>	<b>19</b>
<b>Balance End of Year</b>	<b>386,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,137</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.13%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	5,014,488	91,823	0	5,106,311	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>5,014,488</b>	<b>91,823</b>	<b>0</b>	<b>5,106,311</b>	
Less accum. prov. depr. & amort. (122)	505,877	114,599	0	620,476	3
<b>Net Nonutility Property</b>	<b>4,508,611</b>	<b>(22,776)</b>	<b>0</b>	<b>4,485,835</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,225	16,854	2
Sewer utility	2,703	2,631	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>19,928</b>	<b>19,485</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,264,190	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>1,264,190</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,583,400	1
<b>Total Bonds (Account 221):</b>				<b>2,583,400</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
SEWER EXTENSION 1993	05/01/1993	04/01/2003	6.00%	27,805	<b>1</b>
STFL - WATER & SEWER EXTENSION	07/28/2000	03/15/2010	5.25%	240,000	<b>2</b>
NON CURRENT CITY ADVANCES	00/00/0000	00/00/0000	0.00%	26,875	<b>3</b>
<b>Total for Account 223</b>				<b>294,680</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	27,623	1
<b>Accruals:</b>		
Charged water department expense	32,361	2
Charged electric department expense		3
Charged sewer department expense	5,078	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>37,439</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	9,716	7
PSC Remainder Assessment	189	8
<b>Other (explain):</b>		
TAX EQUIVALENT	27,484	9
<b>Total payments and other debits</b>	<b>37,389</b>	
<b>Balance end of year</b>	<b>27,673</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RURAL SERVICES	19,590	117,562	117,544	19,608	1
<b>Subtotal</b>	<b>19,590</b>	<b>117,562</b>	<b>117,544</b>	<b>19,608</b>	
<b>Advances from Municipality (223)</b>					
1993 SEWER EXTENSION	1,576	1,757	2,130	1,203	2
REFINANCE 1989 GO ISSUE	0			0	3
2000 STFL WATER & SEWER EXTENSION		5,385		5,385	4
<b>Subtotal</b>	<b>1,576</b>	<b>7,142</b>	<b>2,130</b>	<b>6,588</b>	
<b>Other long-Term Debt (224)</b>					
BANK NOTE	793	162	955	0	5
<b>Subtotal</b>	<b>793</b>	<b>162</b>	<b>955</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,959</b>	<b>124,866</b>	<b>120,629</b>	<b>26,196</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	208,820	0	0	1,179,304	0	<b>1,388,124</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	5,000			3,000		<b>8,000</b>	<b>2</b>
For Mains	58,441			38,961		<b>97,402</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANTS				7,991		<b>7,991</b>	<b>5</b>
<b>Balance End of Year</b>	<b>272,261</b>	<b>0</b>	<b>0</b>	<b>1,213,274</b>	<b>0</b>	<b>1,485,535</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,284			873,264		<b>908,548</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
CONTRIBUTIONS RECEIVABLE	58,816	2
<b>Total (Acct. 124):</b>	<b>58,816</b>	
<b>Special Funds (125):</b>		
RESERVE FUNDS	105,510	3
CONTINGENCY FUND	59,761	4
OTHER MISCELLANEOUS FUNDS	8,059	5
<b>Total (Acct. 125):</b>	<b>173,330</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,609	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>41,609</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	87,133	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
INTEREST RECEIVABLE	2,810	13
SUNDRY RECEIVABLE	801	14
<b>Total (Acct. 143):</b>	<b>90,744</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS TAX ROLL	22,995	15
<b>Total (Acct. 145):</b>	<b>22,995</b>	
<b>Prepayments (165):</b>		
PREPAID PROFESSIONAL FEES	3,800	16
<b>Total (Acct. 165):</b>	<b>3,800</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,064,272	0	0	0	<b>1,064,272</b>	<b>1</b>
Materials and Supplies	17,039	0	0	0	<b>17,039</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	374,704	0	0	0	<b>374,704</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	240,540	0	0	0	<b>240,540</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>466,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466,067</b>	
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-4.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.07%</b>	
Net Operating Income	(18,990)	0	0	0	<b>(18,990)</b>	<b>8</b>

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,264,190	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	168,352	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,432,542</b>	
<b>Net Income</b>		
Net Income	(70,711)	5
<b>Percent Return on Proprietary Capital</b>	<b>-4.94%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

WATER & SEWER WAS EXTENDED TO AN UNDEVELOPED AREA OF THE CITY.  
THE CITY BORROWED THE MONEY TO FINANCE CONSTRUCTION THROUGH THE  
STATE TRUST FUND LOAN. SPECIAL ASSESSMENTS WERE LEVIED ON  
AFFECTED PROPERTY OWNERS.

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**4. Estimated changes in revenues due to rate changes.**

THE WATER UTILITY INCREASED ITS RATES 3%.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 11, 2001

Ms. Vicki E. Swanson, City Clerk Treasurer  
Washburn Municipal Water and Sewer Utility  
P.O. Box 638  
Washburn, WI 54891-0638

2000 Analytical Review DWCCA-6190-PJL

Dear Ms. Swanson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. You did a good job completing your annual report and we have no questions or comments regarding this years numbers. We do however, have some follow-up comments regarding the utility's problems with water loss.

We appreciate the response from Michael Screnock, City of Washburn Administrator, to our letter of January 4, 2001, regarding the minimizing of water loss. We understand you are on an annual program to locate and repair leaks, and that you are in a major meter replacement program. Has a round of leak detection and repair been done this year? How is the meter replacement program progressing? Have you also considered checking the meter accuracy of supply meters? Have you looked at reducing unmetered use (meter if possible or estimate or measure in some other way)? Since your unaccounted percentage still exceeds the maximum recommended level, we will continue monitoring this and working with you as needed to help your utility improve in this area.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	155,471	1
<b>Total Sales of Water</b>	<b>155,471</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,119	2
Other Water Revenues (474)	1,211	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,330</b>	
<b>Total Operating Revenues</b>	<b>157,801</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	67,835	5
General Operating Expenses (680-690)	53,304	6
<b>Total Operation and Maintenance Expenses</b>	<b>121,139</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,291	7
Amortization Expense (404)	0	8
Taxes (408)	32,361	9
<b>Total Other Operating Expenses</b>	<b>55,652</b>	
<b>Total Operating Expenses</b>	<b>176,791</b>	
<b>NET OPERATING INCOME</b>	<b>(18,990)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	50	82	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>50</b>	<b>82</b>	
Metered Sales to General Customers (461)				
Residential	688	29,778	75,061	4
Commercial	80	7,428	15,967	5
Industrial	2	1,416	3,067	6
<b>Total Metered Sales to General Customers (461)</b>	<b>770</b>	<b>38,622</b>	<b>94,095</b>	
Private Fire Protection Service (462)	2		780	7
Public Fire Protection Service (463)	806		47,530	8
Other Sales to Public Authorities (464)	36	5,433	12,984	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,615</b>	<b>44,105</b>	<b>155,471</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	N/A	0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
BILLED TO CUSTOMERS USING EQUIVALENT METERS	47,530	4
<b>Total Public Fire Protection Service (463)</b>	<b>47,530</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,119	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,119</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,030	7
<b>Other (specify):</b>		
MISCELLANEOUS	181	8
<b>Total Other Water Revenues (474)</b>	<b>1,211</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	41,954	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,511	3
Chemicals (630)	1,271	4
Supplies and Expenses (640)	2,731	5
Repairs of Water Plant (650)	9,883	6
Transportation Expenses (660)	1,485	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>67,835</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,784	8
Office Supplies and Expenses (681)	1,081	9
Outside Services Employed (682)	8,246	10
Insurance Expense (684)	2,906	11
Employees Pensions and Benefits (686)	17,041	12
Regulatory Commission Expenses (688)	21	13
Miscellaneous General Expenses (689)	225	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>53,304</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>121,139</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		352	2
<b>Net property tax equivalent</b>		<b>27,132</b>	
Social Security	WAGES	5,040	3
PSC Remainder Assessment		189	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>32,361</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Bayfield				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.216337				3
County tax rate	mills		6.006883				4
Local tax rate	mills		8.925682				5
School tax rate	mills		9.405041				6
Voc. school tax rate	mills		1.474636				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.028579</b>				10
Less: state credit	mills		1.494551				11
<b>Net tax rate</b>	mills		<b>24.534028</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.925682</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.879677</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.805359</b>				17
<b>Total Tax Rate</b>	mills		<b>26.028579</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760908</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.534028</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.668143</b>				21
Utility Plant, Jan. 1	\$	<b>985,764</b>	985,764				22
Materials & Supplies	\$	<b>16,854</b>	16,854				23
<b>Subtotal</b>	\$	<b>1,002,618</b>	<b>1,002,618</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,002,618</b>	<b>1,002,618</b>				26
Assessment Ratio	dec.		0.916171				27
<b>Assessed Value</b>	\$	<b>918,570</b>	<b>918,570</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.668143</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,148</b>	<b>17,148</b>				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>27,484</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>54,137</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	230		12
Structures and Improvements (321)	94,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,126		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,528		20
<b>Total Pumping Plant</b>	<b>150,463</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,152		23
<b>Total Water Treatment Plant</b>	<b>3,152</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	86		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			53,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>54,137</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			230	12
Structures and Improvements (321)			94,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,126	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,528	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>150,463</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,152	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,152</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			86	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	95,639		26
Transmission and Distribution Mains (343)	354,308	119,303	27
Fire Mains (344)	0		28
Services (345)	176,756	19,941	29
Meters (346)	41,133	2,082	30
Hydrants (348)	67,412	16,837	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>735,334</b>	<b>158,163</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,294		35
Computer Equipment (372.1)	2,668		36
Transportation Equipment (373)	9,412		37
Other General Equipment (379)	28,304	328	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>42,678</b>	<b>328</b>	
<b>Total utility plant in service directly assignable</b>	<b>985,764</b>	<b>158,491</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>985,764</b>	<b>158,491</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			95,639	26
Transmission and Distribution Mains (343)			473,611	27
Fire Mains (344)			0	28
Services (345)			196,697	29
Meters (346)	1,475		41,740	30
Hydrants (348)			84,249	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,475</b>	<b>0</b>	<b>892,022</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,294	35
Computer Equipment (372.1)			2,668	36
Transportation Equipment (373)			9,412	37
Other General Equipment (379)			28,632	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>43,006</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,475</b>	<b>0</b>	<b>1,142,780</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>1,475</b>	<b>0</b>	<b>1,142,780</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,399	5,399	1
February			4,976	4,976	2
March			5,243	5,243	3
April			5,193	5,193	4
May			5,844	5,844	5
June			5,929	5,929	6
July			6,344	6,344	7
August			6,241	6,241	8
September			5,645	5,645	9
October			5,449	5,449	10
November			5,012	5,012	11
December			5,606	5,606	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>66,881</b>	<b>66,881</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use				1,000	14
Other utility use explanation:					15
ESTIMATED WATER LOSS					
Water pumped into distribution system				64,881	16
Less: Water sold				44,105	17
Losses and unaccounted for				20,776	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
UTILITY IS IN THE PROCESS OF DETERMINING THE BEST WAY TO REDUCE THIS WATER LOSS. THEY ARE CONSIDERING REPLACING OVER 1/2 OF THEIR METERS WHICH MAY HAVE OUTLIVED THEIR USEFUL LIFE.					
Maximum gallons pumped by all methods in any one day during reporting year				270	21
Date of maximum: 7/9/2000					22
Cause of maximum:					23
WELL WAS SHUT DOWN DUE TO LIGHTNING STORM THE DAY BEFORE.					
Minimum gallons pumped by all methods in any one day during reporting year				80	24
Date of minimum: 7/8/2000					25
Total KWH used for pumping for the year				113,797	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1	650	8	1	Yes	<b>1</b>
WELL	2	700	8	1	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2		<b>1</b>
Location	323 PUMPHOUSE RD	801 6TH AVE WEST		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LANE	LANE		<b>5</b>
Year Installed	1971	1977		<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>7</b>
Actual Capacity (gpm)	425	450		<b>8</b>
Pump Motor or Standby Engine Mfr	US	GE		<b>9</b>
Year Installed	1982	1977		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	50	50		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	375		10
Total capacity in gallons	250,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	3,566	0	0	0	3,566
M	D	2.000	9,920	0	0	0	9,920
M	D	4.000	5,260	0	0	0	5,260
M	D	6.000	41,722	92	0	0	41,814
M	D	8.000	3,644	0	0	0	3,644
M	D	10.000	5,008	2,552	0	0	7,560
M	D	12.000	0	0	0	0	0
<b>Total Within Municipality</b>			<b>69,120</b>	<b>2,644</b>	<b>0</b>	<b>0</b>	<b>71,764</b>
<b>Total Utility</b>			<b>69,120</b>	<b>2,644</b>	<b>0</b>	<b>0</b>	<b>71,764</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	747	0	0	0	747		1
M	1.000	44	22	0	0	66	12	2
M	1.250	4	0	0	0	4		3
M	1.500	8	1	0	0	9		4
M	2.000	9	0	0	0	9		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
P	4.000	1	0	0	0	1		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>818</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>841</b>	<b>12</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	788	24	30	(8)	774	15	1
0.750	9	0	0	0	9	0	2
1.000	18	0	0	0	18	0	3
1.250	2	0	0	0	2	0	4
1.500	6	1	0	0	7	0	5
2.000	11	0	0	0	11	0	6
3.000	3	0	0	0	3	0	7
<b>Total:</b>	<b>837</b>	<b>25</b>	<b>30</b>	<b>(8)</b>	<b>824</b>	<b>15</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	678	66	1	14	0	15	774	1
0.750	9	0	0	0	0	0	9	2
1.000	0	6	0	11	0	1	18	3
1.250	1	1	0	0	0	0	2	4
1.500	0	4	1	2	0	0	7	5
2.000	0	2	0	7	0	2	11	6
3.000	0	1	0	2	0	0	3	7
<b>Total:</b>	<b>688</b>	<b>80</b>	<b>2</b>	<b>36</b>	<b>0</b>	<b>18</b>	<b>824</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	104	5			109	2
<b>Total Fire Hydrants</b>	<b>104</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>109</b>	
<b>Flushing Hydrants</b>						
	0	0			0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	136
Number of distribution valves operated during year:	20

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600 & 686

MORE TIME WAS SPENT ON WATER UTILITY PROBLEMS DURING THE YEAR PLUS THE INCREASE IN PERSONNEL COSTS RESULTED IN LARGER WAGES AND FRINGE BENEFITS BEING EXPENSED THE WATER UTILITY IN 2000

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### Pumping and Purchased Water Statistics (Page W-10)

THE UTILITY ESTIMATES THAT OF THE 32% WATER LOSS THAT APPROXIMATELY 7 TO 10 MILLION GALLONS OF WATER LOST WAS THE RESULT OF KNOWN PROBLEM AREAS THAT THE UTILITY IS TRYING TO RECTIFY.

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### Water Mains (Page W-15)

FINANCING OF THE WATER MAINS WAS DONE BY A SPECIAL ASSESSMENTS OF THE AFFECTED PROPERTY OWNERS

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### Water Services (Page W-16)

FINANCING OF THE WATER SERVICES WAS DONE THROUGH ASSESSMENTS OR CHARGES TO THE AFFECTED NEW SERVICE.

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### Meters (Page W-17)

ADJUSTMENTS WERE MADE TO THE METERS ON HAND TO RECONCILE TO ACTUAL AMOUNTS

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